



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 2

THE TAX AND TAXABLE DISPOSALS

CHAPTER 3

EXEMPT DISPOSALS

9 Exemptions: general

- (1) This Chapter provides exemption from tax for certain disposals of material which would otherwise be treated as taxable disposals.
- (2) A disposal of material that is exempt from tax is not a taxable disposal.
- (3) In this Chapter, references to a disposal of material include the carrying out of a specified landfill site activity in relation to material.